

Committees not filing under the threshold are required to report all contributions. All contributors contributing over \$50 for the election must be reported with the name of the contributor, the address and occupational information.

If an individual exceeds the \$50 for the election, the treasurer would be required to disclose the name of that individual on the next required disclosure report and all contributions made by that individual since the date of the last election or primary election. Additionally, contributions received at a fundraiser from the sale of items such as dinner tickets, t-shirts, buttons, or hotdogs would also require disclosure and count toward an individual's \$50 threshold for identity reporting.

Contributions received from an individual that have not exceeded \$50 since the day after the last election or primary election does not require the reporting of the name, address or occupational information of the individual. The date, amount, payment method, account, and election sum-to-date shall be disclosed for all contributions, regardless of amount.

In-kind contributions are reported as any other contribution. The contributor should provide the committee with a statement setting forth the fair market value of the in-kind contribution. The contribution is reported on the appropriate form (*Contributions from Individuals (CRO-1210)* or *Contributions from Political Party Committees (CRO-1220)* or *Contributions from Other Political Committees (CRO-1230)* or *Other Receipt Sources (CRO-1250)*) and also on the *In-Kind Contributions* form (**CRO-1510**). The reporting on the *In-Kind Contributions* form (**CRO-1510**) serves to balance the account. Since the in-kind contribution is not actually monetary, when it is reported as a receipt it inflates the balance of the account. The *In-Kind Contribution* form balance is recorded in the expenditure portion of the reporting. Therefore, the amount of the receipt is subtracted from the total, balancing the account and providing accurate disclosure as to the amount of money in the account.

## Special Provisions for Judicial Candidates

### ***Appellate judicial candidate contribution limitations***

In 2003, the North Carolina General Assembly passed legislation that provided for a change in the contribution limitations for candidates for